



**BYLAW NO. 254**

**2025 - 2029 FINANCIAL PLAN BYLAW**

**DISTRICT OF BARRIERE**

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**A bylaw of the District of Barriere Respecting the Financial Plan  
for the years 2025 – 2029 inclusive.**

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NOW THEREFORE the Council of the District of Barriere, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as “**2025 - 2029 Financial Plan Bylaw No. 254**”.
2. Schedule “A” attached hereto and forming part of this bylaw is hereby adopted as the Statement of Objectives and Policies for the Five Year Financial Plan for the years 2025 to 2029.
3. Schedule “B” attached hereto and forming part of this bylaw is hereby adopted as the Financial Plan schedule of proposed funding sources, expenditures, and transfers between funds for the years 2025 to 2029.
4. This Bylaw repeals “*Financial Plan Bylaw No.242*”.

Read a first, second and third time by the Municipal Council this 14th day of April, 2025.

Adopted this 5th day of May, 2025.

Original signed by, \_\_\_\_\_  
Rob Kerslake, Mayor

Original signed by, \_\_\_\_\_  
Tasha Buchanan, Corporate Officer

**Certified Correct:**

\_\_\_\_\_  
**Corporate Officer**

**Schedule “A”  
2025 - 2029 Financial Plan  
Statement of Objectives and Policies**

In accordance with Section 165(3.1) of the *Community Charter*, the District of Barriere is required to include in the Five Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*,
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

**Funding Sources**

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2025.

**Table 1: Sources of Revenue**

<b>Revenue Source</b>	<b>Amount</b>	<b>% of Total Revenue</b>
Property Value Taxes	\$1,197,298	14.10%
Parcel Taxes	\$ 0	0.00%
User Fees and Charges	\$1,153,729	13.58%
Other Sources	\$4,313,461	50.78%
Proceeds from Borrowing	\$ 175,000	2.06%
Development Cost Charges	\$ 0	0.00%
Reserve Funding	\$1,654,170	19.48%
<b>TOTAL</b>	<b>\$8,493,658</b>	<b>100.0%</b>

- “*Property Value Taxes*” forms the first portion of revenue. As a revenue source, property taxation offers a number of advantages. This source offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis. These include services such as general administration, fire protection, and bylaw enforcement.
- “*User Fees and Charges*” represent the second portion of revenue. This source also offers a stable and reliable source of revenue for services on a user-pay basis.
- “*Other Sources*” includes primarily government operating and capital grants, funding from accumulated surplus, and other revenues.
- “*Proceeds from Borrowing*” represents a modest amount of revenue to cover immediate needs instead of utilizing reserve funding.
- “*Reserve Funding*” represent funding from capital reserves. This source of funding consists primarily of transfers from reserve accounts for projects and/or District share of Grant Projects.

Many services can be measured and charged on a user-pay basis. Services where fees and charges can be easily administered include water and wastewater usage, building permits, business licenses, and solid waste services – these are charged on a user pay basis. User fees attempt to apportion the value of a service to those who use the service.

### **Objective**

- Over the next five years, the District of Barriere will continue to review the proportion of revenue that is received from taxation and user fees and charges over the current levels, while ensuring that long-term needs for capital infrastructure are addressed
- The District will continue growing our revenue sources so that government grants are not the largest source of revenue.

### **Policies**

- The District of Barriere reviews all taxation and user fee levels to ensure they are adequately meeting both the capital and delivery costs of the service.
- Ensure that property tax increases remain as stable as possible over time, instead of large fluctuations, while utilizing a balance of inflation and construction price index to determine a reasonable taxation rate increase.
- Where possible, the District will endeavor to supplement revenues from fees and charges, rather than taxation, to lessen the burden on its limited property tax base.
- Utility rates should be increased consistently over time to fund capital reserves.
- As well, the District will actively encourage economic development and residential developments.
- Lastly, the District will encourage the use of alternate revenue streams instead of property taxes.

**Distribution of Property Tax Rates**

Table 2 outlines the proposed distribution of property taxes among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes the majority of the District of Barriere services. Over time, the District will work to increase the industrial and business uses in the District to lessen the impact on residential properties.

**Table 2: Distribution of Property Tax Rates**

<b>Property Class</b>	<b>Rate Multiple</b>	<b>% of Total Property Taxation</b>	<b>Dollar Value</b>
Residential (1)	1.00	75.88%	\$878,503
Utilities (2)	3.51	0.95%	\$10,976
Social Housing (3)	1.00	0.00%	\$0
Major Industrial (4)	3.41	2.66%	\$30,834
Light Industrial (5)	3.41	2.95%	\$34,215
Business and Other (6)	2.45	17.43%	\$201,833
Managed Forest (7)	3.01	0.00%	\$0
Recreation/Non-Profit (8)	1.00	0.11%	\$1,256
Farmland (9)	1.00	0.02%	\$198
<b>Total</b>		<b>100.00%</b>	<b>\$1,157,791</b>

**Objective**

- To ensure property taxes and rates are sufficient for the District's short and long-term needs.
- To ensure equity among property classes by reviewing the ratios of property class allocations annually

**Policies**

- The District will look at developing new revenue sources to offset the tax rate for all classes.
- Conduct periodic reviews of taxes paid by individual classes.
- Consider tax shifts or redistributions only where a full comprehensive analysis and impact is undertaken.
- Where a tax shift is required, consider a gradual phase-in to allow the properties in the class to adjust their budgets accordingly.
- In establishing property tax rates, take into consideration:
  - The amount of property taxes levied as compared to other municipalities.
  - The property class conversion ratio as compared to other municipalities.
  - The tax share borne by each property class.
  - The tax ratios of each property classification.

## **Tax Exemptions**

### **Permissive Tax Exemptions**

The District provides tax exemptions for non-profit societies in our community. Non-profit groups provide key services for our community.

### **Revitalization Tax Exemption**

The District has developed two Revitalization Tax Exemption Bylaws that encourage development and revitalization in the community. The Downtown Core and the Yellowhead Corridor are the two areas that are named in the bylaws.

### **Objective**

- Optimize the provision of charitable and not-for-profit services for the benefit of District residents.
- Provide property tax exemptions as permitted under the *Community Charter* in a consistent and fair manner.
- Restrict the provision of exemption to those providing an extension to District services and minimize the impact on District revenues.
- Utilize the revitalization tax exemption program as a means of encouraging commercial investment and increasing the availability of housing in the community.

### **Policies**

- District residents must be primary beneficiaries of the organization's services, and the services provided must be accessible to all members of the public.
- In guiding and approving permissive tax exemptions, Council will take into consideration:
  - Not-for-profit occupiers of District property for the duration of their occupancy.
  - Land and improvements surrounding a statutorily exempt buildings for public worship.

**Schedule “B”**  
**Five Year Financial Plan 2025-2029\*\***

	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>					
Property Taxes	\$ 1,157,798	\$ 1,215,688	\$ 1,276,472	\$ 1,340,296	\$ 1,407,311
Parcel and Frontage Taxes	-	-	-	-	-
Grants in Lieu of Taxes	7,000	7,000	7,000	7,000	7,000
Percentage of Revenue Tax	32,500	32,500	32,500	32,500	32,500
Sales of Services and User Fees	1,153,729	1,211,415	1,271,986	1,335,586	1,402,365
Grants	3,966,953	3,264,480	961,918	961,918	961,918
Development Cost Charges	-	-	-	-	-
Other Revenues	64,880	64,880	64,880	64,880	64,880
<b>Total Revenues</b>	<b>6,382,860</b>	<b>5,795,964</b>	<b>3,614,757</b>	<b>3,742,180</b>	<b>3,875,974</b>
<b>Expenses</b>					
General Government	1,593,538	914,434	941,867	970,123	999,227
Protective Services	277,850	286,186	294,772	303,615	312,723
Transportation Services	545,850	562,226	579,092	596,465	614,359
Environmental & Health Services	178,450	183,804	189,318	194,998	200,848
Public Health Services	6,500	6,695	6,896	7,103	7,316
Planning and Development	14,000	14,420	14,853	15,299	15,758
Parks, Recreation and Cultural Services	372,850	384,037	395,559	407,425	419,648
Water Services	402,425	414,498	426,933	439,741	452,933
Wastewater Services	205,150	211,305	217,644	224,173	230,898
Amortization	654,118	725,043	771,989	830,240	893,443
Debt Interest	3,173	5,425	4,158	2,843	1,477
<b>Total Expenses</b>	<b>4,253,904</b>	<b>3,708,073</b>	<b>3,843,081</b>	<b>3,992,025</b>	<b>4,148,630</b>
<b>Surplus (Deficit) for the year</b>	<b>\$ 2,128,956</b>	<b>\$ 2,087,891</b>	<b>\$ (228,324)</b>	<b>\$ (249,845)</b>	<b>\$ (272,656)</b>
<b>Adjusted for non-cash items</b>					
Amortization	654,118	725,043	771,989	830,240	893,443
<b>Total Cash from Operations</b>	<b>\$ 2,783,074</b>	<b>\$ 2,812,934</b>	<b>\$ 543,665</b>	<b>\$ 580,395</b>	<b>\$ 620,787</b>
<b>Adjusted for Cash Items</b>					
Proceeds from Borrowing	175,000	-	-	-	-
Capital Expenditures	(4,551,000)	(3,417,500)	(2,134,000)	(2,469,000)	(1,220,000)
Debt Principal Repayments	(16,055)	(33,032)	(34,299)	(35,615)	(36,981)
Transfer from Land Sales Reserve	-	-	-	-	-
Transfer from Capital Reserves	1,654,170	837,400	-	-	-
Transfer to Capital Reserves	(326,817)	(171,000)	(171,000)	(171,000)	(171,000)
Transfer to/from Surplus	281,628	(28,802)	1,795,634	2,095,220	807,194
	<b>(2,783,074)</b>	<b>(2,812,934)</b>	<b>(543,665)</b>	<b>(580,395)</b>	<b>(620,787)</b>
<b>Financial Plan Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*\*Supplementary Capital Reserve Schedule is attached as a reference for detailed funds transfers.